

I have to ask you. They took in \$273,000 and it doesn't cost, check their payroll, check the number of people they've got and see how many people it would take to do these transactions. Senator Vard Johnson, maybe you can help me. How many people would have to be assigned, in Douglas County, to deal with this stamp tax, with the transactions that this stamp involves?

SENATOR V. JOHNSON: My recollection is that the register of deeds office, in Douglas County, has about three different employees who work the window, and those employees have to be knowledgeable on the Documentary Stamp Tax, so I'm going to estimate three employees.

SENATOR CHAMBERS: So if there are 3 employees, and we divide 3 into \$273,000, they are getting quite a salary.

SENATOR V. JOHNSON: You are absolutely correct.

SENATOR CHAMBERS: But they don't get that much.

SENATOR V. JOHNSON: No, of course, they don't.

SENATOR CHAMBERS: So then more money is coming in than it costs to do this work.

SENATOR V. JOHNSON: You are absolutely right.

SENATOR CHAMBERS: Thank you. I don't think Senator Lynch understood that from his remarks. He said if we don't understand that transactions cost money, we don't understand anything. I agree with him. But if Senator Lynch would have listened to the discussion he would see that the county has been making money already. He would have heard that, although the rate has not changed, the increase in the value of property has brought more money into the county with that original amount, that original rate. So nobody has disagreed that the county and the state are making more money than they were previously, without the rate changing, because the value of property has increased. So we had the question of whether or not it is costing the county to do this. It is not costing them. This bill did require all of the time that it took because I have questions about it. I'll ask those questions. When you get to the weightier bills, Senator Lynch won't hear much from me on those because the deals have already been cut on those. These are